

**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION  
DAMAGE ASSESSMENT AND RESTORATION PROGRAM**

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**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES  
FISCAL YEAR 2003 INDIRECT COST RATE**

**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION  
DAMAGE ASSESSMENT AND RESTORATION PROGRAM  
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**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION  
DAMAGE ASSESSMENT AND RESTORATION PROGRAM  
OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES  
FISCAL YEAR 2003 INDIRECT COST RATE**

Cotton & Company LLP is under contract with the National Oceanic and Atmospheric Administration (NOAA) to develop an indirect cost rate for recovering Office of General Counsel for Natural Resources (GCNR) indirect costs incurred for restoration of injured natural resources.

The purpose of this report is to provide GCNR with the results of Cotton & Company's review of Fiscal Year (FY) 2003 costs and development of an indirect cost rate. This document presents GCNR's FY 2003 indirect cost rate and explains the methodology we used. This rate will be used to determine indirect damage assessment and restoration costs allocable to specific cases for cost-recovery purposes.

## **BACKGROUND**

NOAA has statutory authority to protect and restore the nation's coastal and marine resources. This authority includes the Comprehensive Environmental Response, Compensation and Liability Act; Oil Pollution Act (OPA) of 1990; Federal Water Pollution Control Act; and National Marine Sanctuaries Act. These laws provide for recovery of costs to restore natural resources and their services injured by potentially responsible parties.

To fulfill its responsibility under this legislation as a natural resource trustee, NOAA established the Damage Assessment and Response Program (DARP). DARP's mission is to assess damages and restore injuries to marine and coastal resources resulting from hazardous substance and oil spills as well as ship groundings caused by responsible parties. This mission is accomplished through the conduct of Natural Resource Damage Assessments (NRDA). DARP is comprised of three NOAA component organizations: Damage Assessment Center within the National Ocean Service; GCNR; and Restoration Center within the National Marine Fisheries Service.

## **FINANCIAL MANAGEMENT SYSTEM**

GCNR costs reside in NOAA's financial management system, CAMS (Commerce Administrative Management System). CAMS identifies costs by financial management centers (FMC), task codes, and object classification codes. FMCs are groups of organizations that control funding activities. GCNR's FY 2003 costs were accumulated under FMC 102 (Office of General Counsel).

DARP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. GCNR tracks both labor and nonlabor costs by task code. Object classification codes identify the type of cost (such as salaries, travel, and contracts).

GCNR uses task codes to accumulate its indirect costs associated with DARP. These are costs for general and administrative activities that support, sustain, or enhance the DARP mission. Examples of such activities include:

- Employee recruiting and training.
- General budget formulation, monitoring, analysis, and reporting.
- Non-case-specific management and staff meetings on administrative matters.

- General cost accounting, computer support, and secretarial support.
- General records management and database support.
- General program policy and development.
- Spill response readiness.
- Techniques and methods development.

NOAA applies internal burden (overhead) rates to labor costs on CAMS to recover agency overhead from each FMC for leave, benefits, and management and support costs. Applications and descriptions of NOAA overhead rates follow:

- **Leave Surcharge** is applied to labor costs and includes costs for administrative, annual, and sick leave.
- **Personnel Benefits** is applied to labor and leave costs. This includes payroll taxes, civil service retirement, health benefits, life insurance, regular employer retirement contributions, Federal Insurance Contributions Act payments, and Federal Retirement Service thrift savings plan basic and matching contributions.
- **NOAA Administrative Support** is applied to labor and leave costs. It includes costs incurred by NOAA's executive, line, and other supporting offices. These costs are associated with administrative functions such as personnel, training, procurement, telecommunications, operations, storage, mail, housekeeping, and other common services.

## INDIRECT COST ALLOCATION METHODOLOGY

We developed the indirect cost rate methodology using generally accepted accounting principles, Cost Accounting Standards, and Statement of Federal Financial Accounting Standards (SFFAS) No. 4, Managerial Cost Accounting Concepts and Standards for the Federal Government. The following principles are inherent in this allocation method:

- The costing methodology for identifying and allocating costs as direct or indirect is consistently applied.
- The allocation base that best approximates benefits accruing to cost objectives is selected.
- All items properly included in the allocation base are included and receive their share of indirect costs.
- Indirect costs are assigned to cost objectives on a cause-and-effect basis or by allocating on a reasonable and consistent basis.

To develop the indirect cost rate, we:

- Obtained an understanding of GCNR procedures for documenting DARP costs, including its financial management system and business practices.
- Obtained downloads of FY 2003 GCNR cost transactions and performed tests to verify the completeness and accuracy of these downloads.

- Identified costs incurred on DARP tasks with the assistance of GCNR personnel.
- Identified DARP task codes as either direct or indirect and accumulated related costs in these categories.

In addition, we adjusted costs as necessary to ensure the accuracy and completeness of the indirect cost pool and base. Adjustments to GCNR costs are described below:

- Labor cost downloads did not include NOAA internal burden charges. We applied applicable NOAA leave and benefit rates to both direct and indirect labor costs. We applied NOAA support and General Services Administration (GSA) rent rates to indirect labor for inclusion in the indirect cost pool.
- GCNR incurred costs for National Marine Sanctuaries Program policy development. We identified and excluded these costs as unallocable to the indirect cost pool. We also excluded the cost of other activities that do not benefit the DARP program or for which the benefit to the DARP program could not be measured. To the extent that management and support costs were allocable to these tasks, we excluded those costs from the indirect cost pool.

SFFAS No. 4, Paragraph 124, states that costs should be allocated using one of the following three methods:

1. Directly tracing costs (wherever economically feasible).
2. Assigning costs on a cause-and-effect basis.
3. Allocating costs on a reasonable and consistent basis.

It is not practical or feasible to directly assign DARP indirect costs to final cost objectives. A May 2001 study of GCNR's indirect cost rates from FYs 1993 to 1999 concluded that a direct labor cost base provided a causal-beneficial relationship and was appropriate as a cost allocation methodology for organizations within DARP. We consider this a reasonable and consistent basis for allocating costs and thus calculated the FY 2003 indirect cost rate with direct labor costs as a base.

We performed our work in accordance with *Statements on Standards for Consulting Services* promulgated by the American Institute of Certified Public Accountants. We did not review or evaluate NOAA's internal burden rates. Because the procedures described above do not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on GCNR's financial statements. The report relates only to the accounts and items specified in the attached exhibit and schedules and does not extend to any financial statement of NOAA.

The information contained in this report is intended solely for the purposes described in the first section of this report and should not be used for any other purpose.

COTTON & COMPANY LLP

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Colette Y. Wilson, CPA  
Partner

**EXHIBIT**

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**OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES**  
**FISCAL YEAR 2003 INDIRECT COST RATE**

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Total Indirect Costs	\$1,368,488
Less: Indirect Costs Allocable to Other Activities	261,396
Net Indirect Costs	\$1,107,092
Direct Labor Costs	\$536,203
Indirect Cost Rate	206.47%

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# SCHEDULE 1

## OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES FISCAL YEAR 2003 COSTS BY TASK CODE

Full Task	Task Description	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
18K3RAPPPA	OPA Rule Remand and Maintenance				\$ 45	\$ 45
1CK3F02PTR	Rapid Assessment Program (RAP) Training				1,487	1,487
1CK3F01PTR	General Training and Employee Development				1,702	1,702
A8K3RAPPPF	General Management and Admin Support FOIA				1,833	1,833
18K3RAPPTR	General Training and Employee Development				13,919	13,919
A8K3RAPPTR	General Training and Employee Development				56,406	56,406
18K3RAPP04	General Program Policy and Development Work				59,839	59,839
A8K3RAPP04	General Program Policy and Development Work				82,575	82,575
18K3RAPP01	General Management and Administrative Support				445,839	445,839
A8K3RAPP01	General Management and Administrative Support				704,843	704,843
18K3RAPP06	Hylebos (Commencement Bay) NRDA	\$ 5,573		\$ 5,573		5,573
18K3RAPP20	LCP Turtle River NRDA	6,341		6,341		6,341
18K3RAPP33	Passaic River (Newark Bay) NRDA	5,001		5,001		5,001
18K3RAPP35	Hudson River NRDA	15,640		15,640		15,640
18K3RAPPLA	Regional Restoration Planning and Development for Louisiana	14,793		14,793		14,793
18K3RAPPR1	Southern California (Montrose) Restoration Implementation	5,648		5,648		5,648
18K3RAPPR2	Montrose	674		674		674
18K3RAPPRD	Montrose	3,973		3,973		3,973
18K3RAPWR	Portland Harbor/Williamette River NRDA	4,811		4,811		4,811
18K3RAPX1	LCP Honeywell	1,617		1,617		1,617
18K3RAPX2	LCP Georgia Power NRDA	385		385		385
18K3RAPX4	Halaco	1,416		1,416		1,416
18K3RAPPY2	Motiva	793		793		793
18K3RAPPY4	Donaldson Run	394		394		394
18K3RAPPY5	Boeing NRDA	954	\$710	1,664		1,664
18K3RAPPY8	CAP Palmer Barge, Texas NRDA	980		980		980
18K3RAPPY9	Duamish/Todd Shipping NRDA	1,322	504	1,826		1,826
18K3RLAP00	Regional Restoration Planning and Dev - LA	46,659	4,124	50,783		50,783
1BK3B42P00	Lavaca Bay	12,662	(50)	12,612		12,612
1BK3B42PM6	Lavaca Bay	4,778	1,056	5,834		5,834
1CK3H12P00	Command (T/V)	6,500	179	6,679		6,679
1CK3H12PNR	Command (T/V)		248	248		248
1CK3J03PD2	FL8967 HY	165	5	170		170
1CK3J03PD8	Myra Lee	20		20		20
1CK3J03PF3	Mini 312 Damage Assessment	20		20		20
1CK3J03PF6	Mini 312 Damage Assessment	559		559		559
1CK3J03PF7	Big Ben III	492		492		492
1CK3J03PF8	Mini 312 Damage Assessment	31		31		31
1CK3J03PG2	I Sight Too	463		463		463
1CK3J03PG3	Stephanie Vaghne	13		13		13

Full Task	Task Description	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
1CK3J03PG8	FL3272 EE	75		75		75
1CK3J03PG9	Raye-Ellen	216		216		216
1CK3J03PH1	Jeannie-Ann	177		177		177
1CK3J03PH2	Class Sea	1,610	5	1,615		1,615
1CK3J03PH3	Gallant Lady (aka FL5647HJ)	23		23		23
1CK3J03PH5	FL6964CH	954		954		954
1CK3J03PH7	FL3681 CD	226		226		226
1CK3J03PJ2	FL4408LB	63		63		63
1CK3J03PJ4	Adrienne	38		38		38
1CK3J03PJ7	Over the Edge	2		2		2
1CK3J03PK2	Hel's Heaven	2		2		2
1CK3J03PK3	Tribute	75		75		75
1CK3J03PK4	Jaimito Rostida (FL2312KK)	38		38		38
1CK3J03PK5	Ups and Downs II	802		802		802
1CK3J03PK7	Bubble Lounge	52		52		52
1CK3J03PK9	African Sojourner	75	5	80		80
1CK3J09P00	Whitewater II	1,099	5	1,104		1,104
1CK3J16PA2	Lobsters	163		163		163
1CK3J16PA3	Lobsters	1,103		1,103		1,103
1CK3J18P00	Tony I	278		278		278
1CK3J19P00	True Justice	1,431		1,431		1,431
1CK3J21P00	Walkabout	2,005		2,005		2,005
1CK3J27P00	Julia Reanne	180		180		180
1CK3J31P00	Belle Watling	401		401		401
1CK3J32P00	Sea King	36		36		36
1CK8E01PC0	Wellwood		151	151		151
1CK8E11P00	Columbus Iselin	18		18		18
1RK3BHPNR	Tesoro Barber's Point Oil Spill	139	8	147		147
1RK3EA5P00	Mallard Well Blowout/Equinox NRDA	4,997	57	5,054		5,054
1RK3EA9P00	New Carissa	138		138		138
1RK3EA9PMN	Pago Pago	1,541		1,541		1,541
1RK3EA9PRC	Pago Pago Restoration	518	67,056	67,574		67,574
1RK3EB1P00	Olympic Pipeline	7,799		7,799		7,799
1RK3EB5P00	Roosevelt Roads JP5 Spill NRDA	1,713	5	1,718		1,718
1RK3EC2P00	Chalk Point	3,692		3,692		3,692
1RK3ED5P00	SS Jacob Luckenbach Oil Spill NRDA	3,032	311	3,343		3,343
1RK3ED6P00	BP Little Lake	623		623		623
1RK3ED7P00	LA-Forrest Oil Platform NRDA	283	254	537		537
1RK3ED9P00	LA-Unocal Lake	289		289		289
1RK3EE2P00	Evergreen/Cooper River, SC NRDA	12,717	2,328	15,045		15,045
1RK3EE3P00	Ocean Energy, LA	267		267		267
1RK3EF4P00	Shell-Terrebonne	204		204		204
1RK3EG1P00	LA-Lake Washington	93		93		93
1RK3EG3P00	Buzzards Bay/Bouchard 120 Oil Spill NRDA	18,263	429	18,692		18,692
1RK5B22P00	Cape Mohican	811		811		811
A8K3RAPPLA	Regional Restoration Planning and Development	38,603	7,287	45,890		45,890



Full Task	Task Description	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
A8K3RAPPR1	Southern California (Montrose) Restoration Implementation		39,263	39,263		39,263
18K3RAPP1L	Hudson River	812		812		812
18K3RAPP1N	Baytown, Texas	2,443		2,443		2,443
18K3RAPP21	GE Pittsfield	61		61		61
18K3RAPP23	Koppers, S.C.	528		528		528
18K3RAPP27	Duwamish NRDA	5,089		5,089		5,089
18K3RAPP32	Commencement Bay	1,262		1,262		1,262
18K3RAPP57	Calcasieu	1,893		1,893		1,893
18K3RAPP58	Elliott Bay	1,261		1,261		1,261
18K3RAPP8N	Mulberry	191		191		191
18K3RAPPAA	Infant and Orphan Cases	459		459		459
18K3RAPPBT	Bayou Trepagnier	337		337		337
18K3RAPPBV	Calcasieu Bayou Verdine	116		116		116
18K3RAPPDU	Dupont-Newport					
1CK3J37P00	Jamie Ann	101		101		101
1CK3J39P00	Magulla	2,555		2,555		2,555
1CK3J40P00	Paradiso	237		237		237
1CK3J41P00	Ocean Wind	176		176		176
1CK3J46P00	Lagniappe II	442		442		442
1CK3J47P00	Heidi Baby	143		143		143
1CK3J49P00	MSC Diego	16,608		16,608		16,608
1CK3J57P00	Adaro	73		73		73
1CK3J58P00	Marathon Illegal Dumping	109		109		109
1CK8D08P00	Great Lakes Dredging	1,295		1,295		1,295
1CK8E01P00	Wellwood	1,012		1,012		1,012
1RK3EC3P00	Chelsea River	2,054		2,054		2,054
1RK3EC3PNR	Chelsea River	3,813		3,813		3,813
1RK3EC7P00	Fort Lauderdale Mystery Spill	142		142		142
1RK3EC8P00	USS Detroit	36		36		36
1RK3ED1P00	Westchester	1,308		1,308		1,308
1RK3ED3P00	Mosquito Bay	631		631		631
1RK5B23P00	Cape Mohican	46		46		46
1RK5BD2P00	Point Reyes – Tarballs	837		837		837
1RK5BHQPA5	360 OCNMS	428		428		428
2CK3M11P00	B.T. Nautilus Restoration	2,100	153	2,253		2,253
2CK3M13PTT	Tenyo Maru Restoration	10,004	727	10,731		10,731
2CK3M14P00	Blackbird Mine	10,366	754	11,120		11,120
2CK3M2AP00	Lake Barre Restoration	813	59	872		872
2CK3M32P00	Commencement Bay Restoration	32,381	2,353	34,734		34,734
2CK3M36P00	Iron Mountain Mine Restoration	687	50	737		737
2CK3M43P00	American Trader	872	63	935		935
2CK3M46PAD	Elliott Bay Restoration Activities	3,678	267	3,945		3,945
2CK3M46PTT	Elliott Bay Restoration Activities	1,487	108	1,595		1,595
2CK3M60P00	Mobile Gypsum Restoration	674	49	723		723
2CK3M69P00	Tampa Bay	120	9	129		129
2CK3M69PBU	Tampa Bay Beach Use Restoration	8,822	641	9,463		9,463

Full Task	Task Description	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
2CK3M69PEP	Tampa Bay Ecological Projects Oversight	3,215	234	3,449		3,449
2CK3M7CP00	Fort Lauderdale Mystery Spill Restoration	2,890	210	3,100		3,100
2CK3M87P00	Dutch Harbor Restoration	1,172	85	1,257		1,257
2CK3M88P00	Mulberry Restoration Admin/Coordination	339	26	365		365
2CK3M88PEW	Mulberry Estuarine Wetland Project	7,505	546	8,051		8,051
2CK3M88PRF	Mulberry Oyster Reef Restoration Project	221	16	237		237
2CK3M8AP00	MSRP Trustee Council Operating Budget	32,036	2,351	34,387		34,387
2CK3M8DP00	MSRP Restoration Planning Budget	749	54	803		803
2CK3MC2P00	MSRP & Staff Office Operating Budget	5,902	429	6,331		6,331
2CK3MC2PWP	Chalk Point Restoration Wetlands Project	1,458	106	1,564		1,564
2CK3MC2PYP	Chalk Point Restoration Oyster Project	590	43	633		633
2CK3MNBP00	New Bedford Harbor Restoration Activities	1,997	145	2,142		2,142
2CK3MPHP00	Chevron/Pearl Harbor	203	15	218		218
2CK3MSCP00	North Cape Restoration	4,862	357	5,219		5,219
2CK3MSCPLR	North Cape Lobster Restoration	4,867	354	5,221		5,221
2CK3MSCPSF	North Cape Shellfish Restoration	66	5	71		71
2CK3MSJP00	Barge Berman Restoration	2,237	163	2,400		2,400
2CK3MSJP01	Barge Berman Restoration - Administration	3,176	231	3,407		3,407
2CK3MTVP00	TV Command Restoration	2,860	212	3,072		3,072
A8K3RAPP06	Hylebos (Commencement Bay) NRDA	19,526	1,410	20,936		20,936
A8K3RAPP07	ASARCO (Commencement Bay) NRDA	304		304		304
A8K3RAPP1L	Hudson River	1,484		1,484		1,484
A8K3RAPP1N	Baytown, Texas	453		453		453
A8K3RAPP20	LCP Turtle River	928	5	933		933
A8K3RAPP23	Koppers, S.C.	4,854	1,903	6,757		6,757
A8K3RAPP27	Duamish NRDA	10,328	3,606	13,934		13,934
A8K3RAPP2F	Hudson River	241		241		241
A8K3RAPP32	Commencement Bay	987		987		987
A8K3RAPP33	Passaic River (Newark Bay) NRDA	14,097	2,714	16,811		16,811
A8K3RAPP35	Hudson River NRDA	10,082	4,545	14,627		14,627
A8K3RAPP45	St. Lawrence	93		93		93
A8K3RAPP57	Calcasieu Estuary NRDA	3,201	57	3,258		3,258
A8K3RAPP58	Elliott Bay	868		868		868
A8K3RAPP8N	Mulberry	752		752		752
A8K3RAPPAA	Infant and Orphan Cases	1,787		1,787		1,787
A8K3RAPPAN	Anitra	146		146		146
A8K3RAPPBT	Bayou Trepagnier	1,924		1,924		1,924
A8K3RAPPBV	Calcasieu Bayou Verdine	3,387	263	3,650		3,650
A8K3RAPPEA	Commencement Bay	3,886	8	3,894		3,894
A8K3RAPPR2	Montrose	27		27		27
A8K3RAPPRD	Montrose	617		617		617
A8K3RAPPWR	Portland Harbor/Williamette River NRDA	4,828	2,678	7,506		7,506
A8K3RAPPX1	LCP Honeywell NRDA	4,408	316	4,724		4,724
A8K3RAPPX2	LCP Georgia Power NRDA		52	52		52
A8K3RAPPX4	Halaco	64		64		64
A8K3RAPPY2	Motiva Sulfuric Acid Spill	1,640		1,640		1,640
A8K3RAPPY4	Donaldson Run	656		656		656

<b>Full Task</b>	<b>Task Description</b>	<b>Direct Labor*</b>	<b>Other Direct Costs</b>	<b>Total Direct Costs</b>	<b>Indirect Costs</b>	<b>Total Costs</b>
A8K3RAPPY5	Boeing NRDA	1,067	359	1,426		1,426
A8K3RAPPY6	Bethlehem Steel	179		179		179
A8K3RAPPY8	CAP Palmer Barge, Texas NRDA	<u>263</u>	<u>206</u>	<u>469</u>	————	<u>469</u>
<b>Total</b>		<b><u>\$ 537,465</u></b>	<b><u>\$ 152,877</u></b>	<b><u>\$ 690,342</u></b>	<b><u>\$ 1,368,488</u></b>	<b><u>\$ 2,058,830</u></b>

\* The direct labor costs base excludes \$1,262 charged to object class 1151.

## SCHEDULE 2

### OFFICE OF GENERAL COUNSEL FOR NATURAL RESOURCES FISCAL YEAR 2003 COSTS BY OBJECT CLASS

Object Class	Object Class Description	Direct Labor*	Indirect Costs	Other Direct Costs	Total Costs
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$342,618	\$599,043		\$941,661
1132	Part-Time with Permanent Appointment	12,075	35,793		47,868
1151	Overtime	1,262			1,262
1157	Holiday Pay		400		400
1159	Employee Cash Awards		8,111		8,111
1160	Leave Surcharge Full-Time Permanent Appointments	65,939	120,022		185,961
1180	Credit Hours Earned	15,409	28,578		43,987
1210	Employer's Contribution Surcharge	100,162	179,656		279,818
1234	Medicare			\$12	12
1235	Relocation Income Tax Allowance			173	173
1237	Regular Employer FICA Contributions			(191)	(191)
2140	Expenses Related To Domestic Travel - Traveler		34,574	17,825	52,399
2143	Expenses Related To Domestic Travel - Vendor		28,314	13,136	41,450
2146	Expenses Related to Foreign Travel - Traveler		(164)		(164)
2148	Expenses Related to Foreign Travel - Vendor		404		404
2213	All Other Transportation of Things		1,829	86	1,915
2319	Rental Payments to GSA		72,684	48,476	121,160
2334	Rental of Equipment		(153)		(153)
2338	Telecommunications (Utility) Local Services		7,553	632	8,185
2510	Information Technology/ADP Training		115	(819)	(704)
2511	Management and Professional Support Services		23,779	1,688	25,467
2513	Engineering and Technical Services		34,887	67,919	102,806
2522	Maintenance of Equipment		150	(359)	(209)
2523	ADP and Telecommunications Contractual Services		2,961	321	3,282
2526	Other Training by University or Other Non-Federal Source		2,052	(110)	1,942
2527	Miscellaneous Contractual Services Not Otherwise Classified		55,234	228	55,462
2535	All Other Services of Federal Agencies		895		895
2536	Fund Transfers between Financial Management Centers for Services		(471)	(10)	(481)
2610	GSA Customer Supply Center		221	23	244
2618	Purchases of ADP Supplies		127	161	288
2619	Purchases (All Other)		10,784	1,206	11,990
2625	Office Furniture		279	47	326

<b>Object Class</b>	<b>Object Class Description</b>	<b>Direct Labor*</b>	<b>Indirect Costs</b>	<b>Other Direct Costs</b>	<b>Total Costs</b>
2628	General Office Supplies		8,309	1,377	9,686
3123	Non-Capitalized ADP and Telecommunications Equipment		12,490		12,490
4310	Penalty Payments for Prompt Payment Act		704	1,056	1,760
9876	General Support (NOAA)	————	<u>99,328</u>	————	<u>99,328</u>
<b>Total</b>		<b><u>\$537,465</u></b>	<b><u>\$1,368,488</u></b>	<b><u>\$152,877</u></b>	<b><u>\$2,058,830</u></b>

\* The direct labor costs base excludes \$1,262 charged to object class 1151.